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**M E M O R A N D U M**

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To : File No. S7-19-18

Date : October 21, 2019

From : N. Sean Harrison  
Division of Corporation Finance

Re : Conference Call with PricewaterhouseCoopers LLP

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On October 21, 2019, staff of the Division of Corporation Finance participated in a conference call with representatives of PricewaterhouseCoopers to discuss certain issues raised in its comment letter concerning Release No. 33-10526 (File No. S7-19-18). The following Commission staff participated: Jarrett Torno, Craig Olinger and Sean Harrison. The following representatives of PricewaterhouseCoopers participated: John May and Diane Howell.